

Admissions & Amusement Tax.pdf

Uploaded by: Paul Corderman

Position: FAV

Municipality	AA	GF		%
Boonsboro				
2019	12,363.37	1,951,338	0.0063	0.6
2020	15,257.05	2,081,118	0.0073	0.7
2021	3,428.60	1,808,861	0.0018	0.1
2022	9,582.24	2,059,330	0.0046	0.4
2023	14,731.40	2,599,650	0.0056	0.5
Smithsburg				
2019	N/A	1,376,830	N/A	
2020	229.96	1,589,389	0.0144	1.4
2021	42.41	1,936,598	0.0021	0.2
2022	71	1,828,745	0.0038	0.3
2023	488.98			
Funkstown				
2019	5,647.00	610,358	0.0092	0.9
2020	4,543.00	421,408	0.0107	1
2021	4,070	507,703	0.008	0.8
2022	587	465,808	0.0012	0.1
Hagerstown				
2017/2018	410,160	44,007,577	0.0093	0.9
2018/2019	360,785	46,417,138	0.0077	0.7
2019/2020	182,599	47,393,622	0.0038	0.3
2020/2021	172,623	49,832,060	0.0034	0.3
2021/2022	est. 250,000	48,969,310	0.0051	0.5
2022/2023	est. 250,000	54,747,869	0.0045	0.4
Keedysville				
2019	0	0	0	0
2020	0	0	0	0
2021	0	0	0	0
2022	0	0	0	0
2023	0	0	0	0
Sharpsburg				
2019	0	0	0	0
2020	0	0	0	0
2021	0	0	0	0
2022	0	0	0	0
2023	0	0	0	0
Clear Spring				
2019	1,473.97	710,675	0.002	0.2
2020	210.26	663,704	0.0003	0.03
2021	295.53	658,552	0.0004	0.04
2022	3,731.74	718,366	0.0051	0.5
Williamsport				

2019	2,176.51	1,539,357	0.0014	0.1
2020	4,074.27	1,011,303	0.004	0.4
2021	9,331.59	959,415	0.0097	0.9
2022	305.86	1,061,496	0.0002	0.02
2023	677.08	1,174,662	0.0005	0.05

Washington County

2017	265,722.28	221,157,315	0.0012	0.1
2018	187,039.32	223,867,869	0.0008	0.08
2019	286,413.52	239,381,473	0.0011	0.1
2020	263,094.79	247,905,192	0.001	0.1
2021	79,508.45	293,996,300	0.0002	0.02
2022	319,188.00	301,010,358	0.001	0.1
2023	172,952.19	262,814,130	0.0006	0.06

SB 533 Brewery LOS.pdf

Uploaded by: Paul Corderman

Position: FAV

February 16th, 2023
Senator Paul Corderman
James Senate Office Building, Room 416
11 Bladen St.
Annapolis, MD 21401

Dear Senator Corderman:

Hub City Brewery supports SENATE BILL 533 which removes the amusement tax for Washington County and the city of Hagerstown. The intent of this bill is to promote new business in a historically economically downtrodden area of Maryland. Right now, Washington County and Hagerstown need as many new businesses driving tourism as possible. With the passing of Senate Bill 533, more businesses will be encouraged to open up in the entertainment sector. The increase of entertainment based businesses will be very important to driving tourism from both customers outside of the area and keeping local residents in the area, spending money in the area. We at Hub City Brewery look forward to being able to host live events and music frequently to become a local destination. The passing of this bill makes it much easier for us to schedule as many events as possible without having to pay a large tax on those tickets sold. We wholeheartedly believe that this bill could give the area the economic jumpstart it so badly needs. For these reasons, Hub City Brewery supports this legislation and requests your "Aye" vote.

Sincerely,
Jacob Blackmon
COO, Hub City Brewery

David Blackmon
CEO, Hub City Brewery

SB 533 CVB LOS.pdf

Uploaded by: Paul Corderman

Position: FAV

Visit HAGERSTOWN & Washington County, Maryland

February 11, 2023

Senator Paul Corderman
James Senate Office Building, Room 416
11 Bladen St.
Annapolis, MD 21401

Reference: Senate Bill 0533

Dear Senator Corderman,

The Hagerstown/Washington County Convention and Visitors Bureau (CVB) is a 501 C6 nonprofit corporation with a mission to grow the economy of Washington County Maryland through the promotion of travel and tourism. The CVB is a member-based Destination Marketing Organization with 279 member businesses employing 7.7% of the County's work force. The CVB in full support of Senate Bill 0533.

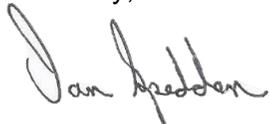
FOR the purpose of repealing the authority of Washington County and municipal corporations in Washington County to impose an admissions and amusement tax; and generally relating to the admissions and amusement tax and Washington County.

Admissions and amusement taxes tend to randomly and unfairly land on tourists and tourism related businesses. These businesses and the services and experiences they offer are subjected to normal excise taxes and then hit again with admission and amusement taxes. Admission and amusement taxes are confusing to businesses owners and not evenly applied across our industry.

Washington County is in that narrow part of the State of Maryland where activities and experiences in Virginia, West Virginia, and Pennsylvania are always an option. Maryland can gain a competitive edge over neighboring states by reducing the price of the kinds of activities and experiences sought out by tourists. Eliminating the admission and amusement tax will give CVB member businesses that competitive edge.

Please support Senate Bill 0533.

Sincerely,



Dan Spedden, President

Hagerstown-Washington County Convention & Visitors Bureau

16 Public Square, Hagerstown MD 21740 | 301-791-3246 | www.visithagerstown.com

SB 533 Schula's Grill LOS.pdf

Uploaded by: Paul Corderman

Position: FAV

From: Schula's Grill and Crab House <schulasgrillandcrab@gmail.com>
Sent: Friday, February 10, 2023 4:37 PM
To: Corderman, Paul Senator <Paul.Corderman@senate.state.md.us>
Subject: Amusement Tax

I support elimination of the amusement tax.

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Thank you,
Fran S.
Schula's Grill and Crab House

SB 533 Sen Corderman Testimony.pdf

Uploaded by: Paul Corderman

Position: FAV

PAUL D. CORDERMAN
Legislative District 2
Frederick and Washington Counties

Budget and Taxation Committee

Subcommittees

Capital Budget

Education, Business and Administration



James Senate Office Building
11 Bladen Street, Room 403
Annapolis, Maryland 21401
410-841-3903 · 301-858-3903
800-492-7122 Ext. 3903
Paul.Corderman@senate.state.md.us

THE SENATE OF MARYLAND
ANNAPOLIS, MARYLAND 21401

March 7, 2023

Senate Budget & Taxation Committee
Chairman Guy Guzzone
Vice Chair Jim Rosapepe
3 West
Miller Senate Office Building
Annapolis, MD 21401

Testimony in Support of Senate Bill SB 533 – Washington County – Admissions and Amusement Tax Repeal

Chairman Guzzone, Vice Chair Rosapepe, & Members of the Budget & Taxation Committee,

We are all equally aware of the strain the current economic climate has placed on both our citizens and our business community. In an effort to be more proactive in identifying opportunities that can reduce the tax burden on those we are elected to represent and also maintaining the core responsibilities of the governments that serve them, SB 533 would eliminate the Admissions and Amusement Tax in Washington County on both the county and municipal level.

The tourism community in Washington County fully supports this bill, as the current tax places an additional burden on their businesses. Thank you for your consideration and I respectfully ask for a favorable report on SB 533.

Sincerely,

A handwritten signature in blue ink, appearing to read "P.D. Corderman".

Paul D. Corderman
District 2 – Washington & Frederick Counties

SB 533 Tilt Studios LOS.pdf

Uploaded by: Paul Corderman

Position: FAV

From: Ron_Kostelny <rkostelny@tiltstudio.com>
Sent: Monday, February 13, 2023 2:30 PM
To: Corderman, Paul Senator <Paul.Corderman@senate.state.md.us>
Cc: dan@visithagerstown.com
Subject: Senate Bill 0533

Senator Corderman,

As a business that is affected by a tax that has a direct impact on just a few businesses I support and appreciate your willingness to address this issue. We are firmly in support of repealing the amusement tax.

Thank you for trying to help.

Regards,

Ron

Ronald M. Kostelny
President
Nickels and Dimes Incorporated
1844 N Preston Road
Celina, Texas 75009
972.939.4222 direct
972.492.5705 facsimile
www.tiltstudio.com



SB 533 Veterans Caucus LOS.pdf

Uploaded by: Paul Corderman

Position: FAV

SENATE EXECUTIVE OFFICERS
MICHAEL A. JACKSON, SENATE CHAIR
J.B. JENNINGS, SENATE VICE CHAIR

SENATE EXECUTIVE COMMITTEE
ROBERT G. CASSILLY
SARAH ELFRETH
JOHNNY RAY SALLING
RON WATSON, PH.D



HOUSE EXECUTIVE OFFICERS
PAT YOUNG, HOUSE CHAIR
MIKE ROGERS, HOUSE VICE CHAIR

HOUSE EXECUTIVE COMMITTEE
CHRISTOPHER T. ADAMS
NICK CHARLES
MIKE GRIFFITH
SHEREE SAMPLE-HUGHES

MARYLAND GENERAL ASSEMBLY
VETERANS CAUCUS

February 13, 2023

Senator Guy Guzzone, Chair
Senate Budget and Taxation Committee
3W Miller Senate Office Building
Annapolis, MD 21401

Dear Chairman Guzzone,

Please let this letter serve as notice of the support of the Maryland General Assembly Veterans Caucus for Senate Bill 533 (Washington County - Admissions and Amusement Tax - Repeal).

After review by our respective legislative committees, the Veterans Caucus believes that the above-mentioned legislation would provide a valuable benefit to the veterans of the State of Maryland.

Sincerely,

A blue ink handwritten signature, appearing to be "Michael A. Jackson", written in a cursive style.

Senator Michael A. Jackson
Senate Chair

A blue ink handwritten signature, appearing to be "Mike Rogers", written in a cursive style.

Delegate Mike Rogers
Acting House Chair

Cc: Senator Paul D. Corderman

OUR MISSION STATEMENT

To study, develop, and promote legislation designed to improve the quality of life for veterans in the State of Maryland in the areas of benefits, employment, education, economics, training, and health, and to assist the Maryland Department of Veterans Affairs in achieving its mission and goals, on behalf of all veterans in the State.

SB 533 Support Letter .pdf

Uploaded by: Tim Rotz

Position: FAV

ANTIETAM ENTERTAINMENT

March 6, 2023

Tim & Kristi Rotz
Antietam Entertainment LLC
9745 Garis Shop Rd
Hagerstown, MD 21783

Dear Senator Guy Guzzone & Senator Jim Rosapepe,

My name is Kristi Rotz, and together my husband and I own and operate Antietam Entertainment LLC, a dinner theatre in Hagerstown, MD. Together, we strongly support SB 533, which would repeal the 10% Admission & Amusement Tax in Washington County.

While the cost of food, labor and materials continue to rise, in order to maintain our business, so do our prices. A large demographic of our patrons are senior citizens on a fixed income, and the 10% Admission & Amusement tax is negatively affecting the affordability of family friendly entertainment in Washington County.

The issue of this Admission & Amusement tax is exacerbated by the fact that we live in the Tri-State area and are among the only county to impose such a tax. This causes both confusion and frustration from our patrons, especially considering our neighboring Frederick County (also in MD) does not impose such a tax. Our box office staff is often met with hostility and questioning, as customers find it hard to understand why we are charging them a 10% Admission & Amusement tax instead of the standard 6% sales tax in MD.

For the above mentioned reasons, we respectfully and without reservation urge the repeal of Washington County's local Admission & Amusement Tax. Both business owners and customers alike in Washington County will be greatly served by the passing of this bill.

Sincerely,

Tim & Kristi Rotz

Owners at Antietam Entertainment LLC

CONTACT

SB533_WCBOCC_UNF.2.28.23.pdf

Uploaded by: Dawn Marcus

Position: UNF

John F. Barr, *President*
Jeffrey A. Cline, *Vice President*



Derek Harvey
Wayne K. Keefer
Randall E. Wagner

**BOARD OF COUNTY COMMISSIONERS OF
WASHINGTON COUNTY, MARYLAND**

February 28, 2023

Senator Guy Guzzone, Chair
Budget and Taxation Committee
3 West
Miller Senate Office Building
Annapolis, Maryland 21401

Re: SB 533 – Washington County – Admissions and Amusement Tax – Repeal: OPPOSE

Dear Senator Guzzone:

The Board of County Commissioners of Washington County, Maryland (the “Board”), by a vote of 5-0, opposes Senate Bill 533. Senate Bill 533 repeals the authority of Washington County and municipal corporations in Washington County to impose an admissions and amusement tax.

This bill seeks removal of enabling legislation that allows local governing bodies to impose an admissions and amusement tax on certain taxable entertainment activities. The Board opposes this bill because it unfairly targets Washington County and its municipalities with repeal of taxing authority that other counties and municipalities possess. The Board believes that the decision to impose or forego this tax should be made locally by governing bodies assessing local economic conditions. The enabling authority provides localities with flexibility to adjust taxing policy based on local needs.

In Washington County, the Board is considering whether to terminate collection of the admissions and amusement tax. However, the Board would like to retain the authority to impose or forego the tax based on future economic conditions. The Board further believes that municipalities in Washington County should have the same policy discretion.

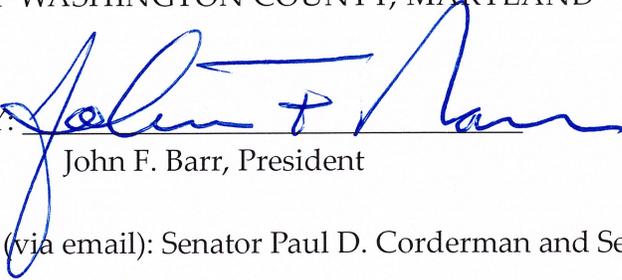
For the foregoing reasons, the Board of County Commissioners of Washington County respectfully urges the Committee to act unfavorably on SB 533.

Budget and Taxation Committee
SB 533
Page 2

Sincerely,

BOARD OF COUNTY COMMISSIONERS
OF WASHINGTON COUNTY, MARYLAND

BY:



John F. Barr, President

cc (via email): Senator Paul D. Corderman and Senator Mike McKay

SB533 Oppose Testimony 2.28.23.pdf

Uploaded by: SCOTT Nicewarner

Position: UNF



CITY OF HAGERSTOWN, MARYLAND

Tekesha Martinez
Mayor

One East Franklin Street • Hagerstown, MD 21740

E-mail: mayor@hagerstownmd.org

Telephone: 301.766.4161 • TDD: 301.797.6617 • Website: www.hagerstownmd.org

March 6, 2023

The Honorable Guy Guzzone
Chair, Senate Budget and Taxation Committee
2 East Miller Senate Office Building
Annapolis, Maryland 21401-1911

RE: OPPOSITION – SB 533 – Washington County – Admissions and Amusement Tax – Repeal

Please accept this letter as written testimony of the City of Hagerstown’s governing body in opposition of this proposed legislation.

The Admissions and Amusement (A&A) tax has long been applicable in the City of Hagerstown, as well as throughout all municipalities and Washington County Government, to aid in the funding of additional services provided to those charging the A&A tax in holding events where for-profit revenue is being received. The A&A tax charged within the City of Hagerstown is 10% of gross receipts, except:

- 3% of gross receipts for admission charges to any theater, opera or concert
- 3% of gross receipts from bingo operations
- 5% of gross receipts derived from concessions and carnivals
- 5% of gross receipts derived from shows and exhibits
- No A&A is received from qualified entities / activities within our Arts and Entertainment District.

A repeal of this tax would eliminate **\$350,000** immediately from the general fund of the City of Hagerstown, with forecasts showing at least a **\$500,000** deficit in FY26.

Admissions and amusement taxes are usually charged by state and local governments as a way to generate revenue for public services and programs. The ability for a municipality in Maryland to generate revenue is very limited. By charging this tax, municipalities and the County can fund public services such as education, public transportation, parks, and other infrastructure. The City, in order to continue to provide services utilizing these funds, would need to find the revenue from another source or forego potentially a service that our residents and visitors deem important.

In addition to generating revenue, admissions and amusement taxes can also serve as a way to promote local tourism and entertainment industries. By providing funding for public services and infrastructure, governments can create an environment that attracts visitors and encourages businesses to invest in the area. This can lead to increased economic growth and job creation.

The City of Hagerstown urges the committee to NOT SUPPORT SB533 and not allow it to move forward out of this committee.

Sincerely,

Tekesha Martinez

